

By: Raymond

H.J.R. No. 79

A JOINT RESOLUTION

1 proposing a constitutional amendment limiting the rate and
2 application of state sales and use taxes.

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

4 SECTION 1. Article VIII, Texas Constitution, is amended by
5 adding Section 26 to read as follows:

6 Sec. 26. (a) The rate of a state sales or use tax may not
7 exceed 6.25 percent of the sales price of an item or service subject
8 to the tax.

9 (b) A state sales or use tax may not be imposed on an item or
10 service on which a state sales or use tax was not imposed on January
11 1, 2025.

12 SECTION 2. This proposed constitutional amendment shall be
13 submitted to the voters at an election to be held November 4, 2025.
14 The ballot shall be printed to permit voting for or against the
15 proposition: "The constitutional amendment limiting the rate and
16 application of state sales and use taxes."